IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

THURSDAY, THE SIXTH DAY OF SEPTEMBER
TWO THOUSAND AND SEVEN

PRESENT
THE HON'BLE SRI JUSTICE BILAL NAZKI
and
THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

WRIT PETITION No.18815 of 2007

Between:

M/s.Immadisetti Anantham Trading Co.,
Secunderabad.

..... PETITIONER

and

1.The Appellate Commissioner (CT),
Hyderabad and another.

.....RESPONDENTS

The Hon'ble Sri Justice Bilal Nazki
and
The Hon'ble Sri Justice Ramesh Ranganathan

Writ Petition No.18815 of 2007

Order: **(per the Hon'ble Sri Justice Bilal Nazki)**

Heard the learned Counsel for the parties. With their consent, the Writ Petition is being disposed of at this stage.

The grievance of the petitioner is that he filed an appeal within time on 08-03-2007 before the first respondent-appellate authority, but the admission of appeal was rejected on the ground that 12.5% of the disputed tax had not been paid at the time of filing of the appeal. The said order of rejection dated 23-07-2007 was received by the petitioner on 22-08-2007. Eventually, the petitioner deposited 12.5% of the disputed tax on 28-08-2007.

Since the petitioner has now complied with the statutory requirement under Section 31 of the Andhra Pradesh Value Added Tax Act, by depositing 12.5% of the disputed tax, we think that appeal should be taken on record and decided on merits.

Accordingly, we allow the Writ Petition and set aside the impugned order dated 23-07-2007 passed by the first respondent. The first respondent-appellate authority is directed to take the appeal on record and decide it on merits. No costs.

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(Bilal Nazki, J)

6th September, 2007

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(Ramesh Ranganathan, J)

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